

MOTION BY SUPERVISOR MICHAEL D. ANTONOVICH

JULY 20, 2004

**PINE CANYON FIRE**

Section 170 of the Revenue and Taxation Code provides that the Assessor may reassess property damaged or destroyed by misfortune or calamity if the assessee files an application for reassessment. This section also provides that the Assessor may, with the approval of the Board of Supervisors, reassess the property without the necessity of filing an application. This authority was delegated to the Assessor for fires and the civil disturbances in 1992, the earthquakes in 1994, and most recently the October 2003 fires in Los Angeles County.

The best interests of the County and our taxpayers are served when the Assessor is permitted to reassess properties identified in the normal course of work. This action will prevent having to visit those properties at a later date when and if an application is filed.

I, THEREFORE, MOVE and recommend that the Board of Supervisors adopt the attached resolution.

# # #

MDA:amh  
s:\motions\Pine Canyon Fire

MOTION

Molina \_\_\_\_\_

Burke \_\_\_\_\_

Yaroslavsky \_\_\_\_\_

Antonovich \_\_\_\_\_

Knabe \_\_\_\_\_

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY  
OF LOS ANGELES, STATE OF CALIFORNIA IN ACCORDANCE WITH  
REVENUE AND TAXATION CODE SECTION 170**

WHEREAS, Revenue and Taxation Code Section 170 ("Section 170") provides that an assessee of taxable property which was damaged or destroyed due to misfortune or calamity may apply for reassessment of the property damaged or destroyed, and

WHEREAS, Section 170 (l) provides that if no application is made and the assessor determines that within the preceding six months a property has suffered damages caused by misfortune or calamity which may qualify for relief under Section 170, the assessor may, with the approval of the Board of Supervisors, reassess the property without the necessity of the filing of an application; and

WHEREAS, the fires that started in July, 2004 in Los Angeles County have resulted in catastrophic property losses to taxpayers; and

WHEREAS, the assessees of the above properties have been displaced and may be unaware of their right to relief or unable to make immediate application; and

WHEREAS, on the occurrence of such a loss as has been caused by these fires, it is to the mutual benefit of both the affected property owners and all citizens of Los Angeles County for appropriate adjustment of assessments and the resulting tax relief to be accomplished promptly and systematically, and

WHEREAS, it is the intent and desire of the Board of Supervisors of Los Angeles County to fully implement all provisions of Section 170;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF  
THE COUNTY OF LOS ANGELES AS FOLLOWS:

The Assessor may proceed immediately to reassess property which has suffered damage  
cause by misfortune or calamity as a result of the fires started in July, 2004 which property  
qualifies under Section 170, without the necessity of the assessee of that property first filing an  
application for reassessment.

The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2004 adopted by  
the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all  
other special assessment and taxing districts, agencies and authorities for which said Board so  
acts.

VIOLET VARONA-LUKENS  
Executive Officer-Clerk of the Board of  
Supervisors of the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM

RAYMOND G. FORTNER, JR.  
Chief Deputy County Counsel

By \_\_\_\_\_  
LAWRENCE B. LAUNER  
Assistant County Counsel